

FORM "B"

Statement showing realisations in respect of Water Rates and Miscellaneous Receipts during the
-Quarter ().(To be sent by the Deputy Commissioner to the Executive Engineer and the
Accountant General on 20th November, February, May, August, each year in respect of the
quarters July-September, October-December, January-March and April-June respectively).

FORM "C"

Statement of Consolidated Revenue from Irrigation Works (To be sent by the Deputy Commissioner to the Accountant General on 10th August each year).

ANNEXURE - B.

GOVERNMENT OF MYSORE.

FINANCE DEPARTMENT.

G.O. No. El (B) 10175-78-Bud. 92-56-1, dated 12th October 1956.

Capital and Revenue Accounts and Annual Adjustment of Land Revenue

Instructions for the preparation of — due to XVII or XVIII
I.N.E.D. Works by debit to Land Revenue.

READ—

Government Order No. Fl. (B) 631-34-Bud. 5-51-2, dated 30th June 1951
laying down detailed classification and procedure in respect of expenditure pertaining to irrigation works.

ORDER NO. FL. (B) 10175-78—BUD 92-56-1, DATED BANGALORE,
THE 12TH OCTOBER 1956.

The preparation of Capital and Revenue Accounts of residential buildings and annual adjustment of land revenue due to be credited to "XVII or XVIII Irrigation" by debit to "Land Revenue" and

the adjustment of interest on Capital Outlay on Irrigation Works for which Capital and Revenue accounts are kept by credit to "22 Interest on Debt and Other Obligations" have not been carried out so far, for various difficulties experienced by the Chief Engineer and the Revenue Commissioner in Mysore, in this behalf. The question was discussed at a meeting held on 6th July 1955 in the chambers of the Financial Secretary to Government when the Accountant-General, Mysore, was also present by invitation.

2. On a consideration of all aspects and practical difficulties in regard to matters referred to above, Government are pleased to lay down the following rules for the preparation of Capital and Revenue Accounts and the Adjustment of Land Revenue due to Irrigation and of Interest on Capital Outlay on Irrigation Works for which capital accounts are kept:

I. Capital and Revenue Accounts of Residential Buildings and Irrigation Works.

Capital and Revenue Accounts should be maintained in respect of irrigation works costing Rs. 5 lakhs and more that were completed on or after 1951-52 and also in the case of important projects completed before that year, i.e., K.R.S. Irrigation Works; Vanivilas Sagar, Chamarajasagar Water Works; & K.G.F. Water Works, Marconahally, Anjanapura, Kanva and Byramangala Reservoirs. In respect of all these works, the Chief Engineer should take immediate action to compile Capital and Revenue Accounts from the year 1954-55. No Capital and Revenue Accounts need however be kept for residential buildings. Up-to-date list of capital cost of residential buildings will however be maintained for purposes of calculating rent.

II. Annual adjustments relating to Land Revenue due to Irrigation and Interest on Capital Outlay of Irrigation Works for which Capital and Revenue Accounts are kept.

3. According to G.O. No. F.I. (B) 631-34/Bud. 5-51-2, dated 30th June 1951 referred to above, the following two adjustments should be effected by the Accountant-General every year on the basis of details to be furnished by the Revenue Commissioner in Mysore and the Chief Engineer of Mysore.

- (a) Portion of Land Revenue to be credited to "XVII or XVIII Irrigation" by debit to Land Revenue;
- (b) Interest on Capital Outlay on Irrigation Works for which Capital and Revenue Accounts are kept by credit to "22 Interest on Debt and Other Obligations."

These adjustments have not been effected from the year 1952-53 as no details were furnished by the Revenue Commissioner in Mysore and the Chief Engineer of Mysore. The Revenue Commissioner has pointed out the following practical difficulties, viz., (i) that the collection of wet and garden assessment is not being recorded in the khirdies separately and that except in the case of a few irrigation works water rate is not separately levied; (ii) that even the demand under wet assessment is not available readily in the revenue accounts tankwise or irrigation workwise unless separately compiled as the present demand includes both rainfed and bagayet. In view of the decision to maintain Capital and Revenue Accounts only for works costing Rs. 5 lakhs and above completed on or after 1951-52 and important projects completed before that year, the difficulties pointed out by the Revenue Commissioner would not arise.

now. The Revenue Commissioner is therefore requested to furnish the requisite details to the Accountant General, by adopting the following procedure :

(1) In the case of Irrigation Works for which Capital and Revenue Accounts are required to be maintained, the Land Revenue due to irrigation in the form of water rate if it has been distinctly and separately fixed and is also collected accordingly and penal water rate, if any, recovered may be directly credited to the head "XVII. Irrigation, Navigation, Embankment and Drainage Works (Commercial)" by opening suitable detailed heads for each work. In other cases, where the revenue due to Irrigation is merged under Land Revenue and the Accounts cannot be separated, three-fourths of the average wet assessment and garden assessment under demand as intimated by the Revenue Commissioner in Mysore may be transferred at the end of the year to the detailed heads.

(2) In the case of Irrigation Works for which Capital Accounts are not required to be maintained wherever water rate is levied distinctly and collected accordingly and penal water rates collected may be credited to "VII Land Revenue" in the first instance and at the end of the year the total amount so collected shall be intimated to the Accountant General by the Revenue Commissioner in Mysore for adjustment to "XVIII I.N.E. and D. Works (Non-Commercial)". In respect of other works, three-fourths of the average total Garden and Wet assessment under demand for the whole State *minus* (i) assessment due to Works adjusted to "XVII I.N.E. and D. Works—Commercial" as indicated in the previous paragraph; and (ii) assessment in respect of rainfed areas shall be intimated by the Revenue Commissioner to the Accountant General at the end of the year for transfer from "Land Revenue" to "XVIII I.N.E. and D. Works—Non-Commercial."

5. The average of total assessment for the State for any year shall be arrived at by taking the average for three consecutive years, the adjusting year being the last in the series. The year mentioned in this Order is the financial year, i.e., from April to March. The Revenue Commissioner in Mysore will furnish the requisite data to the Accountant General at the latest by 1st June of each year following the year of adjustment to admit of adjustments in accounts.

6. The rate of interest to be levied on the work for which Capital and Revenue Accounts are maintained will be four per cent and the same may be adjusted from the year 1956-57. The Chief Engineer of Mysore will furnish this figure also to the Accountant General by the 1st June of each year.

B. M. KRISHNAN,
Secretary to Government,
Finance Department.

To—The Accountant General, Mysore, Bangalore.
The Revenue Commissioner in Mysore, Bangalore.
The Chief Engineer of Mysore, Bangalore.
The Secretary to Government, Public Works Department.

Exd.—A.N.N.